exporters beyond the stipulated period of 60 days and consequential delay in receipt of verification of the date by the customs and Central Excise Formations, (ii) condonation of delay by the Central Government where the Brand Rate applications have been filed after the stipulated period of 60 days and even beyond the extended period of another 30 days, and (iii) permission for conversion of shipments made under Advance Licencing Scheme to drawback by the Central Government requiring no objection from the Ministry of Commerce (DGFT) and factual verification report from the concerned Commissioner of Customs.

(c) To expedite pending applications, periodical review is undertaken to clear the backlog by putting extra hours. Further, one time relaxation in filing the drawback claims upto 90 days after the normal period of 60 days for reasons beyond the control of the exporter and in specific circumstances has also been given under Drawback Rules. Drawback Rules have been amended delegeting power of conversion from Central Government to Commissioners of Customs so as to remove the delay on this account. Simplified Brand Rate fixation scheme under which Brand Rate of drawback can be determined without pre-verification of data has been further extended to manufacturer exporters who are registered partner firms with past track records of at least two years as certified by the jurisdictional Central Excise Officer and further supported by a bank certificate for the financial solvency. As a result of this effort, the large number of applications which are pending will now be processed expeditiously.

Efforts are also underway to computerise fixation of Brand Rate of drawback.

**Film personalities with highest Income Tax**

2555. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) the names of the top ten film personalities with highest arrears of income tax due against them; and

(b) the steps taken to recover the taxes indicating the total tax arrears against the film industry in India?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M. R. JANARTHANAN): (a) The names of top ten film personalities with highest arrears of income tax due against them are as under:—

| Sl. No. | Name of Assessee | Income tax outstanding (Rs. in lakhs) |
|---|---|---|
| 1. | M/s. Vijay Production | 1304.00 |
| 2. | Shri K. Subramaniyam | 813.00 |
| 3. | M/s. Sujata Films | 632.00 |
| 4. | Sri Mukesh Bhatt | 473.04 |
| 5. | Adlabs Films Pvt. Ltd. | 272.95 |
| 6. | Ms. R. Jayaprada | 257.00 |
| 7. | Smt. Jaya Bachchan | 221.14 |
| 8. | M/s. Sujata Production Pvt. Ltd. | 219.00 |
| 9. | Sri Shah Rukh Khan | 155.05 |
| 10. | Sri Subhash Ghai | 126.23 |

(b) The recovery of tax is a continuous process involving detailed statutory procedures. These include charging of interest, levy of penalty, attachment of bank accounts, attachment and sale of movable & immovable properties etc. Periodical review and monitoring of cases involving high demands are made by higher authorities on a continuous basis and necessary instructions are issued from time to time for effecting the recovery of taxes. For collecting the information relating to total amount of arrears in the cases of film industry, a reference will have to be made to the assessment records of the film artists, directors, producers, distributors etc. located all over the country. The time spend and effort made will not be commensurate with the results sought to be achieved.

**Expanded income tax net**

2556. SHRI RAJUBHAI A. PARMAR: Will the Minister of FINANCE be pleased to state:

(a) the number of new income-tax payees, who have come into the expanded income tax net under the different new schemes introduced this year and the amount of tax collected from each category of tax payers;

(b) how far the number of tax payees and amount of tax collection fell short of the estimate; and

(c) whether Government are considering to give another chance to the new tax payees under the new schemes who failed to file returns in due time with some nominal penalties or otherwise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (BANKING, REVENUE AND INSURANCE) (SHRI KADAMBUR M. R. JANARTHANAN): (a) Under the provisions of Income-tax Act, the return of income is filed by a person having taxable income. In addition, the obligation to file return in Form No. 2C is also cast on a person on the basis of fulfilling any one of six economic criteria, if he is not already filing return of income by virtue of having taxable income. This in known as 'One by Six' scheme applicable in certain notified cities for the assessment year 1998-99. The scheme has been introduced with a view to identifying potential tax-payers. Since it is relatively easy to target persons on the basis of information relating to economic criteria, it works as a deterrent against those persons who do not file return of income in spite of having taxable income. These persons are then compelled to file return of income and pay tax thereon. Therefore, the success of the scheme is to be measured by the number of new assesses added rather than the number of returns filed under the scheme. Similarly, the signficance of the tax collected under the scheme needs to be appreciated in the background of the fact that persons falling under economic criteria and having taxable income are liable to file return of income under main provisions.

(b) In view of the above, no separate details are maintained regarding the number of tax payers who have filed return of income in Form No. 2C and amount of tax collected from them under 'One by Six' scheme. However till October, 1998, 21.02 lakhs new assessees have been added which includes returns filed under the scheme.

(c) The due date for filing return in Form No. 2C was extended to 31st October, 1998. however, the assessee may furnish return of income anytime before the expiry of one year from the end of relevant assessment year or before the completion of assessment, whichever is earlier. For filing return of income beyond the due date, he will be liable to pay a penalty of Rs. 500/-only.